



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

HB3536

Introduced 2/24/2011, by Rep. Sidney H. Mathias

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-120

Amends the Property Tax Code. In a Section concerning decisions of the board of review in a county with 3,000,000 or more inhabitants, provides that each recommendation in favor of or against revising an assessment shall be published on the board's website within 48 hours after the taxpayer receives notification of the appeal decision. Effective immediately.

LRB097 06302 HLH 46379 b

FISCAL NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 16-120 as follows:

6 (35 ILCS 200/16-120)

7 Sec. 16-120. Decision on complaints. In counties with
8 3,000,000 or more inhabitants, at its meeting for the purpose
9 of revising and correcting the assessments, the board of
10 appeals (until the first Monday in December 1998 and the board
11 of review beginning the first Monday in December 1998 and
12 thereafter), upon complaint filed by a taxpayer or taxing
13 district as prescribed in this Code, may revise the entire
14 assessment of any taxpayer, or any part thereof, and correct
15 the same as shall appear to the board to be just. The
16 assessment of the property of any taxpayer shall not be
17 increased unless that taxpayer or his agent shall first have
18 been notified in writing and been given an opportunity to be
19 heard. Each recommendation in favor of or against revising an
20 assessment shall be published on the board's website, along
21 with the name of the board member or staff member making the
22 recommendation, within 48 hours after the taxpayer receives
23 notification of the appeal decision.

1 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
2 8-14-96.)

3 Section 99. Effective date. This Act takes effect upon
4 becoming law.